

13 the sum of twenty thousand dollars (\$20,000.00) annually for two  
14 years, which sum, or so much thereof as may be necessary, shall be  
15 expended upon the order of the board of railroad commissioners for  
16 the purposes of carrying out the terms and provisions of this act.

1 SEC. 2. **Publication clause.** This act being deemed of immediate  
2 importance shall take effect and be in force from and after its publi-  
3 cation in the Des Moines Register and Des Moines Capital, news-  
4 papers published at Des Moines, Iowa.

Approved April 2, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Capital  
April 3, 1923, and the Des Moines Register April 4, 1923.

W. C. RAMSAY, *Secretary of State.*

## CHAPTER 319

### SCHOOLS AND SCHOOL DISTRICTS

H. F. 677

AN ACT relating to the levying, under certain conditions, of a schoolhouse tax by independent school districts and the issuing of certificates or bonds in anticipation of the collection of such tax and providing for a special schoolhouse fund.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Special schoolhouse fund.** That the board of directors  
2 of any independent school district in which there is at the time of  
3 taking effect of this act, under process of construction, a school  
4 building or in which because of the destruction by fire prior to the  
5 taking effect of this act, it is necessary to construct a school building,  
6 or in which warrants issued for building, constructing, equipping or  
7 furnishing a school building, are outstanding and unpaid, for the  
8 completion or construction of such building, or for the payment of  
9 such warrants, the funds of such district now provided by bonds  
10 already voted, issued, or by tax receipts for the current year, or funds  
11 for which it is possible to provide are inadequate, may, if a majority  
12 of the votes cast are in favor of the proposition at an election in which  
13 the proposition is submitted to the people, certify an amount not  
14 exceeding twenty mills on the dollar of the taxable property of said  
15 district, and for a period of years not exceeding fifteen, to the board  
16 of supervisors; and the board of supervisors shall levy the amounts  
17 so certified and for the years so designated and the tax so levied shall  
18 be placed in a special schoolhouse fund, and used only for the purpose  
19 of paying for the school site, the construction of said building and  
20 the equipment thereof; or for the payment or settlement of such war-  
21 rants so outstanding and unpaid, issued for building, constructing,  
22 equipping or furnishing a school building; or for the purpose of pay-  
23 ing bonds or certificates issued in anticipation of the tax so levied as  
24 provided in this act.

1     **SEC. 2. Special election.** The election provided for in the preceding  
2 paragraph shall be called by the board of directors who shall fix the  
3 time and place thereof. Four (4) weeks' notice of such election shall  
4 be given by publication, once each week in some newspaper published  
5 in said district, or, if none be published therein, in some other part  
6 of the county in which said district is located, and also by posting in  
7 at least five (5) public places in said district for not less than ten (10)  
8 days next preceding such special election. Said posted and published  
9 notices shall set forth the time and place of holding such election  
10 and that the same will be held for the purpose of submitting to the  
11 voters of the district the proposition of voting for or against the levy  
12 of a special annual mill tax on all taxable property of the district to  
13 be used for the purpose of building, constructing, equipping or furnish-  
14 ing a school building or paying for a site thereof; or for paying or  
15 settling warrants issued for any of the above purposes. The notices  
16 shall set forth the number of mills on the dollar to be raised annually  
17 (but not exceeding the maximum number of mills in this act provided  
18 for) and the number of years for which it shall be levied (not exceed-  
19 ing the number of years in this act provided for.)

1     **SEC. 3. Ballots.** The president and secretary of the board, with  
2 one of the directors, shall act as judges of the election and at such  
3 election the ballot to be used shall be in substantially the following  
4 form:

5		Shall the .....
6	YES	levy a special annual tax of.....mills
7		on the dollar for.....years, to be
8	NO	used for the purpose of building, con-
9		structing, equipping or furnishing a
10		school building or paying for a site thereof; or for paying or settling
11		warrants issued for any of the above purposes.

1     **SEC. 4. Anticipation of tax.** Any such school district may antici-  
2 pate the collection of taxes authorized to be levied by this act, and  
3 for that purpose the board of directors of said district may issue  
4 certificates or bonds with interest coupons attached, to be respectively  
5 denominated special school building fund certificates or bonds of such  
6 school district. Said bonds or certificates and interest thereon, shall  
7 be secured by said taxes so levied, and shall be payable out of such  
8 special school fund, which shall be pledged to the payment of the  
9 same, and no bonds or certificates shall be issued in excess of taxes  
10 authorized or to be levied to secure the payment of the same. It shall  
11 be the duty of the said school district to collect said fund and to hold  
12 the said fund separate and apart in trust for the payment of said  
13 bonds or certificates and interest, and to apply the proceeds of said  
14 fund to the payment thereof.

1     **SEC. 5. Bonds.** Bonds or certificates issued pursuant to this act  
2 shall be substantially in the form provided for county bonds but sub-  
3 ject to such changes as will conform them to the action of the board  
4 providing therefor. Such bonds shall state on their face that they  
5 are payable only out of a special school fund to be derived from a  
6 special tax levy authorized by the district at an election held under  
7 this act. Such bonds shall run for not to exceed fifteen (15) years  
8 from the date thereof and may be sooner paid if so nominated in the

9 bond; shall be in denominations of not more than one thousand dol-  
10 lars (\$1000.00) nor less than one hundred dollars (\$100.00) each and  
11 bear a rate of interest not exceeding five (5) per cent per annum,  
12 payable semiannually; shall be signed by the president and counter-  
13 signed by the secretary of the board of directors and shall not be  
14 disposed of for less than their par value. All of said bonds shall be  
15 registered in the office of the county auditor and the actual expense  
16 of engraving and printing the same may be paid out of the general  
17 fund.

1     **SEC. 6. Proceeds of bonds.** In case of the issuance and sale of any  
2 bonds and certificates authorized by this act, the proceeds thereof  
3 shall not be used for any purpose other than these specified in section  
4 1 hereof.

1     **SEC. 7. Tax limitation.** No schoolhouse tax shall be voted under  
2 paragraph seven (7) of section twenty-seven hundred forty-nine  
3 (2749) of the code except for such number of mills as ten (10) mills  
4 shall be in excess of the number of mills levied in any one (1) year  
5 under this act.

1     **SEC. 8. Limitation on election.** No election to be held under  
2 authority of this act for authorizing any such special tax shall be held  
3 on a date later than the first day of September, A. D., 1923.

1     **SEC. 9. Publication clause.** This act being deemed of immediate  
2 importance shall be in full force and effect after its passage and publi-  
3 cation in the Des Moines Register and the Des Moines Capital, news-  
4 papers published in Des Moines, Iowa, without expense to the state.

Approved April 4, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Capital  
April 7, 1923, and the Des Moines Register April 9, 1923.

W. C. RAMSAY, *Secretary of State.*

## CHAPTER 320

### SCHOOLS AND SCHOOL DISTRICTS

S. F. 735

AN ACT to authorize school corporations in which the school house has been or shall  
be destroyed by fire prior to September 1, 1923, to call a special meeting to vote on  
the question of issuing bonds to construct and equip a school house by giving one  
week's notice by posting and by publication in one newspaper, also to provide the  
notice for sale of bonds in certain cases.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1. Emergency election.** If in any school corporation the  
2 school house has been or shall be destroyed by fire or any other cause  
3 prior to September 1, 1923, the school board is hereby authorized to  
4 call a special meeting of the voters for the purpose of submitting to  
5 the voters of the school corporation the question of issuing bonds to